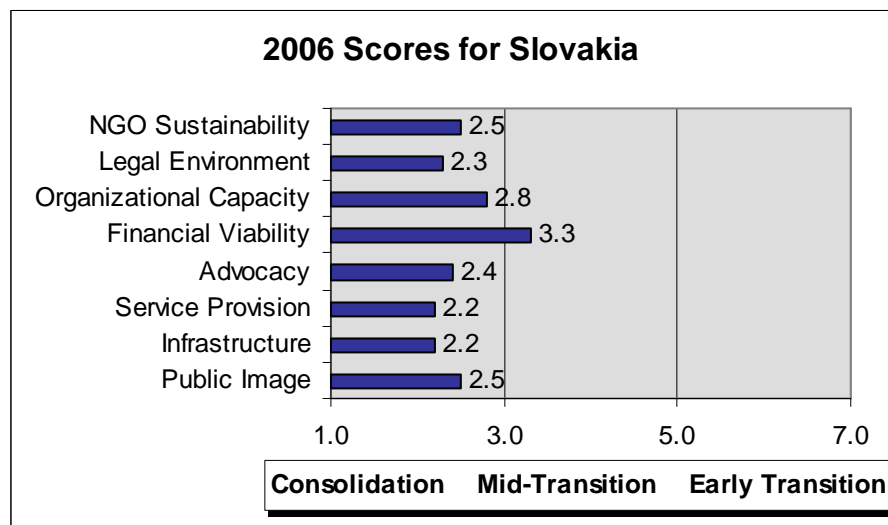


Slovakia



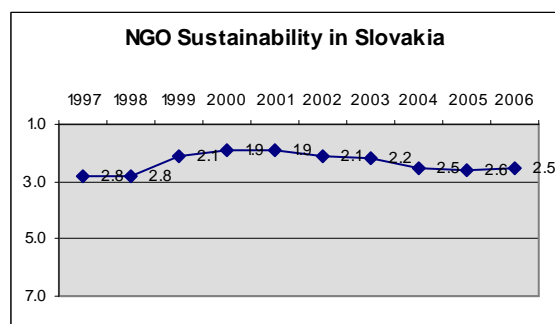
Capital: Bratislava

Polity:
Parliamentary
democracy

Population:
5,439,448

**GDP per capita
(PPP):** \$17,700

NGO SUSTAINABILITY: 2.5



Parliamentary elections took place in 2006. After eight years of center-right government, a government led by the left took power – a change that may bring significant changes for the NGO sector. It is difficult to predict all the changes this political shift will bring, but there are initial indications that the sector may expect

some obstacles to its activities, as at the outset, it seems that the new government may view the sector as unnecessary and not worthy of support. This is visible especially in the effort to restrict public sources of funding for NGOs; if this effort is successful, it could lead to an enormous decrease in the budget of many NGOs in Slovakia – especially in the current climate, after the withdrawal of large international donors, when Slovak NGOs are more dependent on local revenue sources. On the other hand, these steps by the new Slovak government may lead to a higher degree of cooperation in the sector, helping civil society to mobilize opposition to these moves by the government.

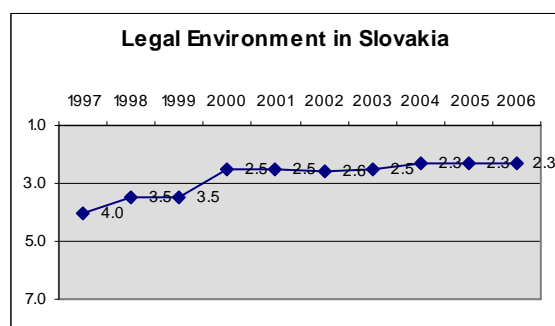
LEGAL ENVIRONMENT: 2.3

As indicated above, major changes in this area were influenced by the formation of the new Slovak government, which seems to perceive NGOs as unnecessary and unworthy of support. In 2006 the new government proposed three changes to existing legislation: 1) discontinue the 2% of tax that legal entities

(corporations) have been allowed to assign to NGOs; 2) eliminate the tax exemption for NGO income gained from NGO commercial activities (the first SK 300,000 in income is currently untaxed); and 3) under the 2% tax designation law, increase from SK 20 to SK 250 the minimum amount that private individuals

can assign to NGOs from their paid tax. According to an analysis conducted by the 1st Slovak Non-Profit Service Center, this third change could adversely affect many of the 81% of individuals who previously used this mechanism to donate to NGOs. An increase in the 2% threshold may eliminate the eligibility of citizens whose incomes, and therefore tax payments, are small.

Due to the pro-active approach of the NGOs and a nation-wide campaign to preserve the 2% tax designation option for legal entities, the proposal by the government to eliminate the tax designation was not approved by the Slovak Parliament. But despite the efforts of NGOs, the other two proposals were adopted by Slovak Parliament and became part of the new Income Tax Law. Estimates suggest that the approved change of the exemption of NGO income up to SK 300,000 will bring SK 222 million (\$7,655,000) into the state budget, reflecting a significantly increased tax burden on those NGOs which have revenue-generating activities. The increase in minimum individual tax assignments is also a significant challenge, because in the current legislation, tax revenues are the only source of government funds for NGOs that are clearly spelled out – all other means that exist for the State to support NGOs (such as grants, contracts, and payment for service delivery), are not codified in legislation.



No changes were made to the registration process for NGOs in Slovakia in 2006. Registration is quite simple, and the number of NGOs is still increasing – there are now more than 28,000, the majority of which are civic associations. From an operational point of view,

the legal form of a civic association is the simplest and therefore most often used. Unfortunately, legislation governing the disbanding and closeout of civic associations is still lacking, therefore resulting in a significant number of defunct organizations still being listed in the official registers. There is no state harassment of NGOs – even though some environmental organizations have experienced two tax audits within the last two years related to the financial support gained from the 2% donation. Some perceived this as harassment, even though it was within the terms of the existing law.

In the area of legal expertise, organizations such as the 1st SNSC, (with two branch offices in Bratislava and Košice) and Charta 77 Foundation provide free legal services to NGOs. Some NGOs that provided these services in the past – such as Via Iuris or Citizen and Democracy –do not provide direct consulting anymore; instead, they are focusing more on the monitoring of legal issues. However, the need for legal consulting is large and the capacities available are limited. It would be helpful if there were more attorneys focusing on these issues. Resolution of problems opened by gaps in existing legislation could be provided by passage of a Code of Non-Profit Law that would cover all legislation relevant for NGOs. This might influence law students who could specialize in this area more easily. There is a large discrepancy within the sector with regard to the need for legal services, as more advanced NGOs are often able to resolve their legal issues themselves without external help, while others are dependent on external assistance. It is also necessary to increase legal awareness within the sector itself. Legal services are provided also through the Efekt magazine and Flash News prepared by the 1st SNSC.

With regard to NGO capacity for legal action, an analysis conducted by legal experts found that since 1993, 2,000 cases have been brought to the courts by NGOs, primarily in the areas of human rights and environmental protection. The majority of them were well-founded, but only ten of these cases were accepted by the

courts, while 190 were rejected due to inadequate preparation. The ten successful cases had a direct impact on positive changes in law.

There have been some cases among social-service-oriented NGOs in which the government mistakenly paid state support in larger amounts than it should have. The NGOs in question are facing closure, as the state requires the return of these funds, and the NGOs have no tools to fight against such steps. Sometimes NGOs in this situation also have difficulty finding a lawyer who would be enthusiastic enough, and would understand both NGO and social issues well enough, to defend the case effectively.

In 2006, NGO activities related to the Code of Non-Profit Law that would unify NGO legislation, clarify operations, and simplify many procedures continued. The Code would also protect legislation related to NGOs, as it is simpler for the state to change or amend a single piece of legislation than a complex compilation of legislation such a Code. The Ministry of Justice has included the proposed Code in the legislative plan for the future – the Code or changes in existing legislation should be prepared in 2007 and approved in 2008. It is important to note also that there is still discussion within the sector about this issue, as

some organizations perceive establishment of the Code as unnecessary and not contributing positively to changes within the sector. They would prefer improvements of already existing legislation.

NGOs in Slovakia are able to undertake for-profit activities. If such activities are included in their by-laws and they have a business license, there are no obstacles from the side of the state. NGOs are also contracted by the state, especially using funds of the European Union (EU) or state development aid. There is a broad system of contracts specifying who can be contracted using such funds, and NGOs are included in it.

The debate on defining the term “public-benefit” continued in 2006, as well. There was a broad discussion within all three sectors of society that resulted in the definition of nine key problematic areas that need to be addressed in order to define this term precisely. If the term were clearly specified, it would not only bring more resources from the state into the sector, but would support volunteerism and improve the image of NGOs among the wider public. The outcomes of these discussions will be used in subsequent activities in this area with the aim of incorporating them into the Code of Non-Profit Law.

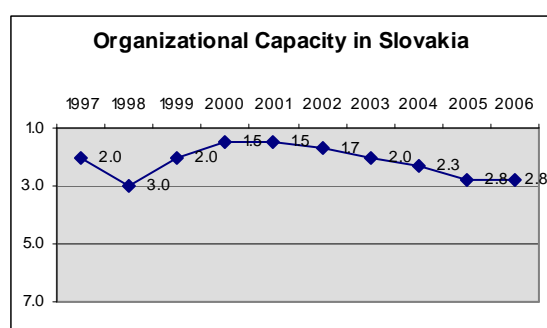
ORGANIZATIONAL CAPACITY: 2.8

During 2006, the gap between the most advanced NGOs in Slovakia and those newly established or operating only within certain limited area and on a voluntary basis deepened even more rapidly than before. This observation was confirmed also by the outcome of some research as seen below. It is perceived by NGO leaders and also within the wider public, that there is a large discrepancy among advanced NGOs, such as foundations and civic associations working on a professional level, and the broad majority of organizations. There exists a group of very advanced NGOs which understand the differences between the board of directors and the employees, understand

their competencies, and use techniques of strategic planning and results management in their operations. On the other hand, there are many that do not even understand these terms. Research on think tanks and advocacy grassroots organizations by the Pontis Foundation this year showed that there are significant problems in understanding these issues. There are also problems within some civic associations resulting from personal conflicts among executive staff, general assemblies, and the membership base. The situation in some organizations in this field can be regarded as alarming. Furthermore, some

NGOs do not even know how to communicate with their target group effectively.

In 2006, there was a decrease in activities of NGOs focused on institutional development. After the withdrawal of large international donors focused on supporting institutional development and increasing the level of professionalism among their grantees, current donors – mostly companies giving through the 2% mechanism – tend not to focus on capacity building but rather on implementation of specific projects.



The Pontis Foundation research noted above addressed 220 NGOs – mostly advocacy organizations – through an e-mail questionnaire. A total of 22% responded. Results showed that a large majority have a defined mission and vision. However, the analysis also showed there are some persistent needs, including assessing the impact of NGO activity on the target group, incorporating strategic planning into the activities of NGOs, and managing by results. The analysis also showed that around half of the responding NGOs prepare fundraising and communication plans for their organizations. NGOs also use a wide spectrum of communication tools to present their mission and activities (80% of questioned NGOs

publish annual reports, while 50% of questioned NGOs publish leaflets and brochures in addition to possessing and using their own database of journalists). As potential recipients of the 2% tax assignment, NGOs often use cheaper communication channels, such as the Internet. NGOs could benefit in this area from more regular evaluation of the impact of these activities and their success. In the area of financial controls, more than 67% of respondents prepare financial plans on an annual basis, but more than 20% of NGOs do not revise these plans. In the area of financial control mechanisms, only 25% of respondent NGOs prepare a monthly cash flow analysis. As a positive trend, there is a move toward creation of endowments or reserve funds (40% of responding NGOs had made progress in this area); however, the question remains as to whether the difference between these two mechanisms is clearly understood.

In 2005, there were some efforts to develop and implement legislation relating to volunteerism; however, these efforts did not continue in 2006. While the volunteer potential in Slovakia is generally seen as quite large, it now seems that the number of university student volunteers in NGOs is starting to drop, as 80% of university students are employed and therefore do not have any leisure time to spend on volunteer activities.

The majority of NGOs have the technical equipment they need for their work. EU funds enable NGOs to buy technical equipment, even though with some limitations on how the funding can be used. There are also some initiatives by corporations which provide their older equipment to NGOs.

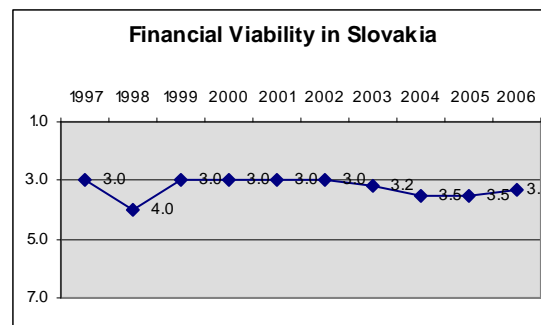
FINANCIAL VIABILITY: 3.3

After the withdrawal of international donors, NGOs need to find new sources of financing for their survival. The current situation of Slovak NGOs shows that they are capable of gaining support from local sources, among the main sources being the 2% tax transfer, support from

EU funds, and sometimes also support from corporations apart from the 2% tax transfer. Individual philanthropy also forms part of the budget – especially in community foundations, local NGOs, and NGOs organizing public collections. However, collections are usually

used for specific goals such as purchase of health-care equipment (for example, “Daffodil Day” organized by the League against Cancer), for grant making focused on children (“One Hour for Children” organized by the Children of Slovakia Foundation), for support of Cuban dissidents (the public collection of the Pontis Foundation), etc. The number of public appeals for donations by individuals rose quite significantly in 2006, with many of them focused on development aid for countries such as Lebanon, Cuba, Sri Lanka, Indonesia, and Mozambique.

Even though the 2% tax transfer has significantly contributed to the budgets of Slovak NGOs, a number of representatives of the sector also see a negative impact of this mechanism. This option was made possible in 2003 under the second government of Mikulas Dzurinda. When first proposed, legislation regarding support for NGOs included an option for individuals to assign 1% of paid tax and included the use of tax deductions. However, in his effort to keep the new flat tax code as simple and free of exceptions as possible, then Minister of Finance, Ivan Mikloš, rejected the option of using tax deductions and as compensation offered the use of a 2% assignment of tax for individuals and legal entities. Some NGO representatives argue that this change, which was then passed in legislation, happened quite quickly and did not allow time for discussions within the sector. They also argue that at that point there were some community foundations working on building long-term partnerships with the business sector and developing indigenous philanthropy in Slovakia. They contend that by replacing possible tax deductions for charitable giving with the 2% tax assignment, promotion of philanthropy in its basic sense was compromised.



Now, however, when the option of the 2% tax transfer by legal entities and other benefits in the current tax law (including the tax exemption for incomes up to SK 300,000) are under threat by the new government, NGOs across the board fear a massive decrease in their support and also a massive decrease of funds available for grant making, as a major part of budgets raised through the 2% assignment is used for re-granting. At risk is also the enormous contribution of resources raised by this mechanism to NGO capacity building and institutional development, since 2% funds are not purpose-limited and thus NGOs can use them freely to achieve their public benefit mission.

NGOs also face issues regarding the other significant source of funding for NGO activities, EU funds. Grants from these funds are given in the form of reimbursements, which means that NGOs have to cover all project costs with their own resources and then wait for receipt of funding. A further complication is that reimbursements are often more than six months late, and this situation sometimes proves unbearable for Slovak NGOs. In addition, administration of these funds is also very complicated. It is not rare, for example, that three employees are working on implementation of an EU-funded project and four are necessary to administer it. These conditions are not set by the EU itself, but rather by the Slovak government, and they differ from those in neighboring countries. Slovak NGOs have been told that the mechanism was set up in this way because Slovak NGOs were at the outset viewed as untrustworthy in the eyes of the government.

There are also some initiatives contributing to corporate giving in Slovakia – Pontis Foundation is continuing in its work with the Business Leaders Forum and the Slovak Donors' Forum (SDF) established the Club of Corporate Donors within the international program CEENERGI (Central and Eastern European Network for Responsible Giving) with the goal of supporting and promoting successful and effective forms of active involvement of corporations in community life. SDF also undertook a public opinion poll on the state of corporate philanthropy in Slovakia. These are some of the results: only 24% of respondents know the correct meaning of the word philanthropy, but 88% of respondents are familiar with specific examples of corporate philanthropy – they know cases in which a corporation supported people in need or supported a public benefit activity. Respondents stated that the main reason why companies are active in the field of corporate philanthropy is because they want to gain a good reputation (70%); help those in need (37%); it is a matter of course (28%); they buy off their own “business sins” (27%); or they do not know what to do with money (26%). Note that respondents could choose any two answers.

The Slovak Donors' Forum also undertook an analysis among the 200 top non-financial companies (according to overall profit in 2005). The analysis was done through questionnaires, and 20% of companies approached responded. In the survey, 97% of companies supported public benefit activities; 95% of them think positively about corporate philanthropy and think it is important that corporations get involved in it; eight companies out of 39 respondents have a strategy for corporate philanthropy; 54% of respondent companies use the 2% tax transfer mechanism, and only 4% of them use this mechanism as the exclusive source of support. Respondent companies showed a preference for philanthropy to sponsorship, while the preferred targets of support were children, youth, education, research, and culture. A total of 33% of respondents were convinced that in the last

year conditions for the development of corporate philanthropy improved, and 67% thought conditions did not change. When it comes to the regional distribution of corporate philanthropy funds, activities are more often concentrated on Slovakia nationally than on a particular community or a region. Compared to 2004 data, the number of companies that decided about support on an ad hoc basis, without any strategy or plan, declined.

In February 2006, the Sasakawa Peace Foundation, in cooperation with the Focus Agency, prepared a public opinion poll focused on giving. Results showed that of 1,037 respondents, 47% had bought postcards in support of charity, 31% had purchased a lottery ticket for charity, 29% purchased *Nota Bene* Magazine (to support homeless people), 11% had purchased tickets for charitable events, and another 11% had purchased other kinds of products for charity, such as daffodils (related to the League Against Cancer's Daffodil Day), or an Avon ribbon (to support breast cancer research), etc. With regard to the means of giving, people in Slovakia prefer contribution boxes – 55% supported those in churches and 53% supported those of NGOs. Another part of respondents prefer giving through SMS (32%) or giving through phone calls (20%), where part of the call price goes to a certain charity. Only a small part of respondents (4%) used an amount transferred from their bank account or used an automatic teller machine (3%). Not surprisingly, the Roman Catholic Church is the number-one recipient of charitable gifts (40%); NGOs place second (30%); and other institutions such as schools or hospitals follow (25%).

In the area of individual philanthropy, the Slovak Donors Forum is working on implementation of the DMS-Donors Messages Service project in Slovakia. This mechanism should be established soon, but it is still not clear exactly when. Community foundations are also quite successful in encouraging individual philanthropy – several of them have established donor clubs working to support their activities. Environmental organizations such as *Sosna*, *Vlk*, and *Greenpeace* are also very successful in

raising funds from individual donors. The civic association Vlk, for example, has special projects called “Buy Your Own Tree” or “Adopt Your Own Wolf” focusing on individual philanthropy. There are also some means of individual philanthropy that are not used within the sector very much at this time, including payroll giving to a chosen NGO. Overall, it can be said that philanthropy still needs to develop as a culture in Slovakia – it is necessary to educate the public at large in this area to help develop patterns of responsible giving.

In the area of financial reporting, again there is a large discrepancy between those advanced NGOs working on very professional level and small grassroots organizations. Advanced organizations prepare financial plans, do business plans, and are able to do financial reporting on a professional level. Some of them perform an annual financial audit (those which collect more than SK 1 million from the 2% tax assignment are required to do this by law). On the other hand, there are many organizations that do not understand basic financial mechanisms and their role within the organization. With regard to fundraising, this area was in 2006 mostly focused on 2% campaigns and approaching corporate donors. Most NGOs cannot afford to fund a staff development director position, so this work is often done by executive director.

ADVOCACY: 2.4

In this area, the situation deteriorated slightly. However, this deterioration is not a result of a lack of legal mechanisms for advocacy, but is more a result of acceptance of the use of these mechanisms by state institutions and also the result of citizen indifference. Although NGOs and citizens have come to understand more clearly that even though they have legitimate tools for advocacy, they find it very difficult to compete with certain groups such as investors or developers. Citizens can mobilize very quickly and massively when necessary, but are moved to do so only if the proposed activity intersects with their personal interests or views

Membership fees are a major source of revenue only for a narrow range of NGOs (especially those working with youth). The majority of NGOs have only a small member base and therefore membership fees cannot be considered a substantial source of finances.

Many NGOs are charging services for fees, although this is a problem for social-sector NGOs, which are often working for poor clients who cannot afford to pay for these services. NGOs also provide training and education courses, prepare analyses, and administer funds for corporations. It is, however, unlikely that income-generating activities will represent a significant part of NGO budgets in the near term. However, the number of NGOs purchasing their own offices is increasing. For example in the social sector, the Socia Foundation is implementing investment programs helping social NGOs to purchase their own office space.

Another facet of the funding issue relates to distribution of domestic funding within the sector. After the withdrawal of large international donors, there is a lack of funds that can be used for advocacy activities. There are some programs providing funds for advocacy in the social area, but support from the population or from the corporate community for civic advocacy and watchdog organizations is still lacking.

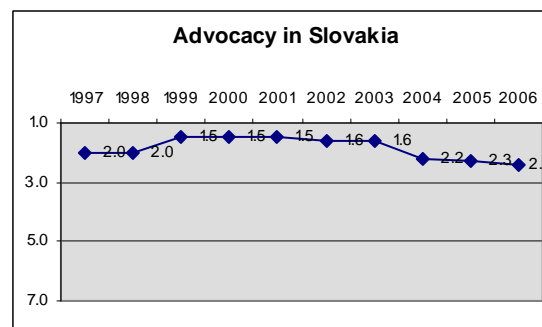
– much as in the West. They are very often not interested in public policy and only react when a proposed policy or proposed legislation has a direct impact on their personal life. People are willing to sign petitions, but these petitions usually do not change the situation. In the long term, this can have a negative impact on civic engagement as such. If people see that nothing happens even though they have raised their voices, it can lead to apathy within the wider public. There are also some problems with utilization of the Law on Access to Information – it exists, but it is used only by NGOs, and their requests for access to certain

information are still denied. It would help if citizens and media would make more use of this law and put some pressure on institutions to comply.

In 2006, there were several campaigns organized within the sector – many published on the internet page www.changenet.sk, which serves as an informational tool for the sector. The latest is the campaign to stop the cancellation of the 2% tax transfer and other changes in the tax law noted above. This petition attracted 6,500 signatures within only a few days, which is considered to be a great success and, also serves as a common issue that could finally rally the whole sector.

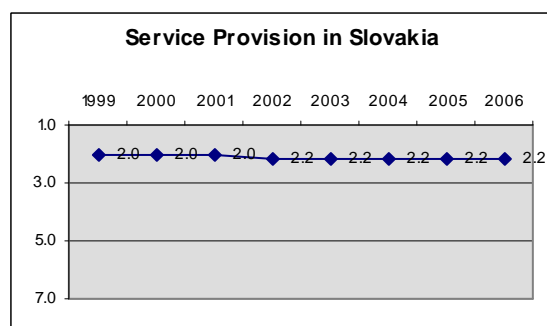
In addition to this general initiative, there are also some thematically focused platforms in the area of advocacy. Every group within the sector is able to track prepared changes in legislation and also has tools to enforce positive steps or stop negative steps in this area. However, there are some differences in advocacy on the national and local levels. Lobbying at the level of the VUC (regional districts) is much more

complicated, as processes on this level are highly non-transparent. On the local level, NGOs have much better relationships with mayors and local municipal governments.



With the advent of the new government, it appears there is a chance for good cooperation between the ministry of interior and NGOs working in the field of human rights protection and extremism. These NGOs have already met with new Minister of Interior Robert Kaliňák to talk about cooperation in this field.

SERVICE PROVISION: 2.2



The majority of services are provided within the social sphere, where there are many former state organizations that were transformed into non-profit organizations. NGOs in this area cover services where state services are insufficient and are supported by the state for these services. Social NGOs feel appreciation and support from the side of the state in this area. However, a plan to transform some institutions such as Homes of Social Services

(usually established for handicapped children and adults) into NGOs existed but was not implemented.

Services in the area of training are provided, for example, by Partners for Democratic Change, Slovakia (PDCS) and in Central Slovakia also by the Education Center for Non-Profit Organizations (CVNO). Legal services are provided pro bono and often are of a higher quality than those provided by the state.

Another area in which NGOs are active is in grant-making services that NGOs provide to both the state and the private sector. For example, the Open Society Foundation administers funds of the Plenipotentiary for Roma Issues, which provides scholarships for Roma students. The Center for Philanthropy administers funds for the SPP Foundation (Slovak Gas Industry) and funds of Orange, and

the Pontis Foundation administers funds from various corporations. There are also NGOs providing services in the area of health-care, education (CVNO, PDCS); some prepare analyses (the Institute for Public Affairs, Transparency International); others organize

summer camps or other activities for children as a service (e.g. Slovak Scouting) or services in the area of reconstruction of historical landmarks (National Trust). However, there are also some NGOs (advocacy, grassroots, and cultural NGOs) that do not provide services.

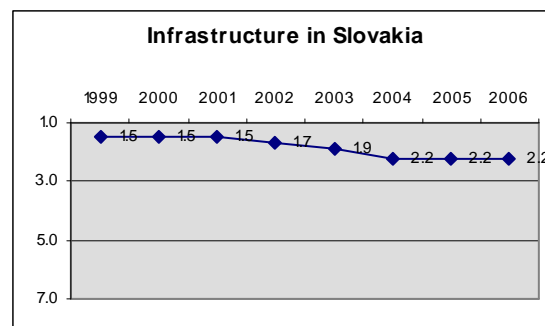
INFRASTRUCTURE: 2.2

Local donors currently supporting NGO activities are only partly focused on institutional development and on increasing professionalism within the sector. As there are fewer sources to support these kinds of activities, training organizations have started to focus more on export of their know-how to foreign countries. On the other hand, the Open Society Foundation Bratislava implements a grant and operational program aimed at engaging civil society actors to provide access to, and enforcement of, human rights for disadvantaged groups, focused primarily on Roma. This program contains both capacity building and institutional support to NGOs. In addition to this, there is a broad range of international exchange programs and internships that are used quite broadly.

However, as the analysis of Pontis Foundation showed, there is an urgent need for education among NGOs in the area of strategic planning, financial management, etc. There are still some training organizations in Slovakia providing training to NGOs, such as PDCS and CVNO, but these also provide services to the business sector and their capacities are only limited. There is also a need for more advanced and more specialized training within the sector (for example supervising in the area of social services), but NGOs with these needs are not able to find training organizations that offer these kinds of services.

There are some new initiatives in the area of education within the sector. The Slovak Donors Forum is preparing training for foundations in the area of brand building and marketing, and OSF, in cooperation with CVNO, is starting a distance internet learning course called "EU Project School" for leaders of

Slovak NGOs. The first semester will begin in January 2007. Training organizations are aware of the greater demand for their services than they can cover, so they have started to build professional associations such as the Club of Trainers or the Community of Consultants. These efforts should lead to an increased level of professionalism and should prevent situations in which people without the appropriate special training provide facilitation or consulting services.



In addition to educational activities within the sector, thanks to better cooperation with the business sector, there is a large transfer of know-how and skills from the business sector to NGOs. There are some corporations providing consulting and advisory services to NGOs on a pro-bono basis as a form of corporate philanthropy.

There are many informal platforms and networks in Slovakia usually formed because of need or based on a common issue. There is a network of NGOs working in the social area called the Socio-Forum; environmental organizations are working within EkoForum; and SDF works with Slovak foundations, etc. Information services are provided by an Internet portal (ChangeNet) and are focused on

activities in the whole sector, with several active servers focused topically, such as socio-forum (social issues), mladež.sk (youth issues), a mail server for environmental NGOs, along with a web page focused on partnerships within the NGO sector (www.partnerstva.sk). The monthly Efekt, published by the 1st SNSC, offers the latest news about changes in laws and regulations and implementing procedures governing taxes, accounting, and management. It also covers events in the sector and includes supplemental products like Flash News and a Monthly Information Summary.

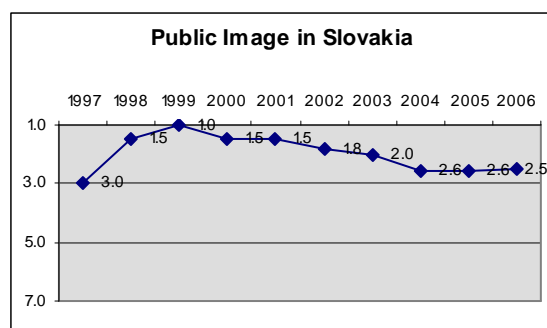
Cooperation with the state sector has increased in general because of the distribution and acquisition of EU funding, which requires such cooperation. However, this cooperation is

often purpose-made and on a formal level, which means that it takes place only on a case-by-case basis around specific issues and does not involve deep cooperation.

In Slovakia, re-granting is done from local sources, but in comparison with that done in the past from foreign sources, there are some differences. In addition to the previously mentioned gap in support for institutional development, there are also some slight changes in the focus of re-granting – for example, the topic of advocacy is missing. Foundations working in the area of corporate philanthropy, however, are slowly becoming able to persuade local donors to also contribute to systematic changes within the sector and to more in-depth projects.

PUBLIC IMAGE: 2.5

Significant improvements were made in this area thanks to the campaigns focused on the 2% tax transfer. Many NGOs working on both the national and local levels organized campaigns to approach individual and corporate donors and, thanks to that, raised public awareness related to NGOs and their role in society.



With regard to media, it seems media have a slightly more positive approach toward NGOs since the new government took over. The question is whether this is thanks to an improved image of NGOs within society, or whether they consider NGOs to be their allies in their criticism of the new political elite. Since it can be a problem for an NGO to get information about its activities into the media, a considerable number of NGOs focused on preparing web pages in 2006. There are a large

number of NGOs with their own web pages which no longer consist only of basic information and contact information, but instead are very detailed and regularly updated.

This year the Slovak Donors' Forum opened a second year of competition for the best annual report within the sector. Comparing the first year and this year of the competition, interest within the sector increased: last year there were 12 annual reports competing, while for the second year of competition there are already 36 involved.

Regarding cooperation with the government, the first half of the year stayed the same as last year – government officials did not create barriers, but they also did not support NGOs. However, this changed dramatically after the elections and, as already mentioned several times in this report, the new government seems to have negative views toward the non-profit sector. There have already been some statements by representatives of the new government that show a lack of support for the non-profit sector. Time will tell how this relationship will develop.

In the area of ethics codes, there are some NGOs that have a code of ethics, but many more are operating without one. The Slovak Donors Forum is working on preparation of its internal Quality Marks, which should help to promote transparency and credibility of SDF members.

Thanks to the developing cooperation with the business sector, the level of volunteerism increased as well. This relates especially to corporate-sponsored volunteerism.